

	State Board of Equalization					
	Manufacturer's Partial Sales and Use Tax Exemption					
		Approved	Sales	Foregone		
	Year	Taxpayers	> \$25,000	Revenue		
	1994	193	58,607,020	2,930,351		
	1995	348	90,476,929	4,523,846		
	1996	312	151,724,061	7,586,203		
	1997	303	213,993,006	10,699,650		
	1998	283	84,709,594	4,235,480		
	5 Year Totals		599,510,610	29,975,531		
	Average for 1st 5 years	288	119,902,122	5,995,106		
	Starting with the returns for 1st quarter 2002, the sales and use tax returns have a separate line item for each of the partial exemptions. The information from the 1st and second quarters of 2002 are shown below. These figures include the entire amount of the exemption, rather than just those claims over \$25,000 as shown above. Also, shown is an estimate of the amount for full year 2002.					
		Approved		Foregone		
		Taxpayers	Total Sales	Revenue	Returns	
	1st Qtr.. 2002		27,037,636	1,351,882	412	
	2nd Qtr.. 2002		51,874,666	2,593,733	474	
			78,912,302	3,945,615		
	Estimate for 2002	347	157,824,604	7,891,230	443	
	Since the inception of the program, the Board has had about 3,000 requests for exemption certificates. The Board has approved two-thirds of these or 2,000.					
	On an average yearly basis, the Board receives 180 requests, and approves about 120.					
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